

Elimination Guidance for the Consolidated Statement of Budgetary Resources

In preparation for the Consolidated Statement of Budgetary Resources, the following SGL accounts need to be identified for **intra-agency elimination** entries.

Budgetary Resources

4114 Appropriated Trust or Special Fund Receipts (Trust funds only) (*FY 2000*)
4119 Other Appropriations Realized (Trust funds only) (*interim for FY 1999*)
4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred
(*FY 2001*)
4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (*FY 2001*)
4170 Transfers – Current-Year Authority
4175 Allocation Transfers from Current-Year Authority
4176 Allocation Transfer- Prior-Year Balances (*FY 2000*)
4190 Transfers – Prior-Year Balances
4221 Unfilled Customer Orders without Advance
4222 Unfilled Customer Orders with Advance
4225 Appropriation Trust Fund Expenditure Transfers – Receivable
4251 Reimbursements and Other Income Earned – Receivable
4252 Reimbursements and Other Income Earned – Collected
4255 Appropriation Trust Fund Expenditure Transfers – Collected
*4271 Actual Program Fund Subsidy Collected-Definite-Current
*4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent
*4274 Actual Program Fund Subsidy Collected-Indefinite-Current
*4275 Actual Collections from Liquidating Fund
*4276 Actual Collections from Financing Fund
4277 Other Actual Collections – Federal
*4281 Actual Program Fund Subsidy Receivable-Definite-Current
*4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent
*4284 Actual Program Fund Subsidy Receivable-Indefinite-Current
*4285 Receivable from the Liquidating Fund
*4286 Receivable from the Financing Fund
4287 Other Federal Receivables

Status of Budgetary Resources

4801 Unexpended Obligations – Unpaid
4802 Unexpended Obligations – Prepaid/Advanced
4831 Unexpended Obligations, Transferred – Unpaid
4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations
4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
Refunds Collected

Status of Budgetary Resources (cont.)

4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
4901 Expended Authority – Unpaid
4902 Expended Authority – Paid
4931 Expended Authority, Transferred-Unpaid (*FY 2000*)
4971 Downward Adjustments of Prior-Year Unpaid Expended Authority
4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
4982 Upward Adjustments of Prior-Year Paid Expended Authority

*Discussions and research are still ongoing concerning whether credit reform programs should perform budgetary eliminations between the liquidating/program account (budgetary accounts) and the financing account (non-budgetary account). Please be advised that reconciliation problems may arise on the Statement of Financing when these eliminations are done.

Illustrative Guidance

Transactional Level

The following listing provides reciprocal USSGL accounts needed for intra-agency eliminations. The elimination entries must be performed prior to preparing a Consolidated Statement of Budgetary Resources. This listing is intended as illustrative guidance and may not be all inclusive of reciprocal pairings throughout the federal government.

Transfers:

TAFS Transferring Out	TAFS Transferring In
4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred (<i>FY 2001</i>)	4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred (<i>FY 2001</i>)
4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (<i>FY 2001</i>)	4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (<i>FY 2001</i>)
4170 Transfers – Current-Year Authority	4170 Transfers – Current-Year Authority
4175 Allocation Transfers of Current-Year Authority	4175 Allocation Transfers of Current-Year Authority
4176 Allocation Transfer – Prior-Year Balances (<i>FY 2000</i>)	4176 Allocation Transfer – Prior-Year Balances (<i>FY 2000</i>)
4190 Transfers – Prior-Year Balances	4190 Transfers – Prior-Year Balances
4831 Unexpended Obligations, Transferred – Unpaid	4831 Unexpended Obligations, Transferred – Unpaid
4931 Expended Authority, Transferred-Unpaid (<i>FY 2000</i>)	4931 Expended Authority, Transferred-Unpaid (<i>FY 2000</i>)

Unfilled Customer Orders:

Performing Entity	Receiving Entity
4221 Unfilled Customer Orders without Advance	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
4222 Unfilled Customer Orders with Advance	4802 Unexpended Obligations – Prepaid/Advanced 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations

Expenditure Transfers:

General Fund	Trust Fund
4225 Appropriation Trust Fund Expenditure Transfers – Receivable	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
4255 Appropriation Trust Fund Expenditure Transfers – Collected	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority

Reimbursements:

Performing Entity	Receiving Entity
4251 Reimbursements and Other Income Earned – Receivable	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
4252 Reimbursements and Other Income Earned –Collected	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority

Other:

Performing Entity	Receiving Entity
4277 Other Actual Collections – Federal	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
4287 Other Federal Receivables	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

Trust Funds:

Trust Fund	Federal Fund (General, Revolving, Special)
4119 Other Appropriations Realized 4114 Appropriated Trust or Special Fund Receipts (FY 2000)	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
Due to the nature of trust funds, any resource to the trust fund (except Economy Act activity) is recorded as an appropriation and any movement of funds between the trust and any federal fund is an expenditure transfer. Therefore, any payments to a trust fund from any federal fund, which includes general, revolving, and special funds, will need to be eliminated. The matching proprietary entry would be either 1) a transfer in/out pair (57xx series) or 2) an expense and revenue.	

Credit Reform:

Financing Fund	Program Fund
*4271 Actual Program Fund Subsidy Collected-Definite-Current	4902 Expended Authority – Paid
*4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent	4902 Expended Authority – Paid
*4274 Actual Program Fund Subsidy Collected-Indefinite-Current	4902 Expended Authority – Paid
*4281 Actual Program Fund Subsidy Receivable-Definite-Current	4801 Unexpended Obligations – Unpaid
*4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent	4801 Unexpended Obligations – Unpaid
*4284 Actual Program Fund Subsidy Receivable-Indefinite-Current	4801 Unexpended Obligations – Unpaid

Program Fund	Financing Fund
*4276 Actual Collections from Financing Fund	4902 Expended Authority – Paid
*4286 Receivable from the Financing Fund	4801 Unexpended Obligations – Unpaid

Financing Fund	Liquidating Fund
*4275 Actual Collections from Liquidating Fund	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
*4285 Receivable from the Liquidating Fund	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations

Liquidating Fund	Financing Fund
*4276 Actual Collections from Financing Fund	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
*4286 Receivable from the Financing Fund	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations

*Research is still ongoing concerning whether credit reform programs should perform budgetary eliminations between the liquidating/program account (budgetary accounts) and the financing account (non-budgetary account). Please be advised that reconciliation problems may arise on the Statement of Financing when these eliminations are done.

Illustrative Guidance

Summary Level

The following listing provides a summary of the reciprocal USSGL accounts needed for intra-agency eliminations. The elimination entries must be performed prior to preparing a Consolidated Statement of Budgetary Resources. This listing is intended as illustrative guidance and may not be all inclusive of reciprocal pairings throughout the federal government.

Transfers:

TAFS Transferring Out	TAFS Transferring In
4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred (<i>FY 2001</i>)	4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred (<i>FY 2001</i>)
4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (<i>FY 2001</i>)	4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (<i>FY 2001</i>)
4170 Transfers – Current-Year Authority	4170 Transfers – Current-Year Authority
4175 Allocation Transfers of Current-Year Authority	4175 Allocation Transfers of Current-Year Authority
4176 Allocation Transfer – Prior-Year Balances (<i>FY 2000</i>)	4176 Allocation Transfer – Prior-Year Balances (<i>FY 2000</i>)
4190 Transfers – Prior-Year Balances	4190 Transfers – Prior-Year Balances
4831 Unexpended Obligations, Transferred – Unpaid	4831 Unexpended Obligations, Transferred – Unpaid
4931 Expended Authority, Transferred-Unpaid (<i>FY 2000</i>)	4931 Expended Authority, Transferred-Unpaid (<i>FY 2000</i>)

Undelivered Orders (FY99):

Unexpended Obligations (FY2000):

4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	4221 Unfilled Customer Orders without Advance *4285 Receivable from the Liquidating Fund (financing fund records) *4286 Receivable from the Financing Fund (liquidating fund records)
*4801 Unexpended Obligations – Unpaid (program fund records)	*4281 Actual Program Fund Subsidy Receivable-Definite-Current (financing fund records) *4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent (financing fund records) *4284 Actual Program Fund Subsidy Receivable-Indefinite-Current (financing fund records)
*4801 Unexpended Obligations – Unpaid (financing fund records)	*4286 Receivable from the Financing Fund (program fund records)

Undelivered Orders (FY99):

Unexpended Obligations (FY2000):

(cont.)

4802 Unexpended Obligations – Prepaid/Advanced 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	4222 Unfilled Customer Orders with Advance
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Expended Authority:

4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority	4225 Appropriation Trust Fund Expenditure Transfers – Receivable 4251 Reimbursements and Other Income Earned – Receivable 4287 Other Federal Receivables
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4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority	4114 Appropriated Trust or Special Fund Receipts (FY 2000) 4119 Other Appropriations Realized (FY99) 4252 Reimbursements and Other Income Earned –Collected 4255 Appropriation Trust Fund Expenditure Transfers – Collected *4275 Actual Collections from Liquidating Fund (financing fund records) *4276 Actual Collections from Financing Fund (liquidating fund records) 4277 Other Actual Collections – Federal
*4902 Expended Authority – Paid (program fund records)	*4271 Actual Program Fund Subsidy Collected-Definite-Current (financing fund records) *4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent (financing fund records) *4274 Actual Program Fund Subsidy Collected-Indefinite-Current (financing fund records) *4276 Actual Collections from Financing Fund (program fund records)
*4902 Expended Authority – Paid (financing fund records)	

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